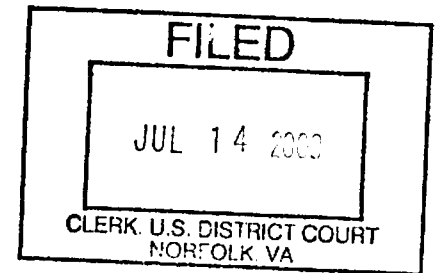


UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF VIRGINIA  
Newport News Division



UNITED STATES,

Plaintiff,

v.

ACTION NO. 4:08cv75

IRA MARC KOONAN, et al.,

Defendants.

FINAL ORDER

This matter comes before the court on the Motions for Entry of Default Judgment, filed by the United States on December 2, 2008, and December 10, 2008. The matter was referred to a United States Magistrate Judge by order of January 30, 2009, pursuant to 28 U.S.C. § 636(b)(1)(B) and (C) and Federal Rule of Civil Procedure 72(b), to conduct hearings, including any necessary evidentiary hearings, and to submit to the undersigned proposed findings of fact, if applicable, and recommendations for the disposition of the case.

A status hearing was held on February 24, 2009. At the status hearing, the court set hearings on the United States' motions for default judgment, which were held on March 9, 2009, and March 17, 2009. The United States Magistrate Judge's Report and Recommendation was filed on June 18, 2009. The Magistrate Judge recommended that: (1) the United States' motion for default judgment as to Sarah Ann LLC be GRANTED; (2) the United States' motion for default judgment as to Dennis Prillaman be DENIED;

(3) the United States' motion for default judgment as to Chesapeake General Hospital be GRANTED; (4) the United States' motion for default judgment as to Barbara Krampf be GRANTED; (5) the facts set forth in the Agreed Stipulated Facts be found true as stipulated; and (6) the court ORDER the sale of the Real Property as outlined in the agreed proposed order as attached to the Report and Recommendation as Exhibit 4.

By copy of the United States Magistrate Judge's Report and Recommendation, the parties were advised of their right to file any written objections. The court has received no objections to the Report and Recommendation, and the deadline has passed for filing these objections. Accordingly, the court hereby adopts and approves in full the findings and recommendations set forth in the United States Magistrate Judge's Report and Recommendation, filed June 18, 2009.

The court ORDERS and/or FINDS as follows:

1. The United States' motion for default judgment as to Sarah Ann LLC (Doc. No. 19) is GRANTED.

2. The United States' motion for default judgment as to Dennis Prillaman (Doc. No. 21) is DENIED.

3. The United States' motion for default judgment as to Chesapeake General Hospital (Doc. No. 23) is GRANTED.

4. The United States' motion for default judgment as to Barbara Krampf (Doc. No. 26) is GRANTED.

5. The facts as set forth in the Agreed Stipulated Facts (Doc. No. 56) are true as stipulated.

6. The sale of the Real Property as outlined in the agreed proposal order, attached as Exhibit 4 to the Report and Recommendation (Doc. No. 57), is appropriate and is entered simultaneously herewith.

The Clerk shall forward a copy of this Final Order, together with the Agreed Order as entered, to all parties of record.

/s/  
**Rebecca Beach Smith**  
**United States District Judge** *-RBS*

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REBECCA BEACH SMITH  
UNITED STATES DISTRICT JUDGE

Norfolk, Virginia  
July 14, 2009